

CHAPTER 23
ILLUSTRATED FORMS

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CLAIM

On Account of Appropriation for _____ To _____ Dr.
Address _____

A CLAIM, TO BE PROPERLY ITEMIZED, MUST SHOW, KIND OF SERVICE, WHERE PERFORMED, DATES SERVICE RENDERED, BY WHOM, RATE PER DAY, NUMBER OF HOURS, RATE PER HOUR, PRICE PER FOOT, PER YARD, PER HUNDRED, PER POUND, PER TON, ETC.

DATE _____		ORDER NO.	ITEMIZED CLAIM	DOLLARS CTS.		
			SAMPLE			

Pursuant to the provisions and penalties of Chapter 155, Acts of 1953.

I hereby certify that the foregoing is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

(SIGNATURE OF CLAIMANT)

Date _____, _____

TITLE

CLAIM NO. _____ WARRANT NO. _____

IN FAVOR OF

\$ _____

ON ACCOUNT OF APPROPRIATION

FOR _____

ALLOWED _____, _____

IN THE SUM OF \$ _____

SAMPLE

I have examined the within claim and hereby
certify as follows:

That it is in proper form.
That it is duly authenticated as required by law.

Contract
That it is based upon
Statutory Authority

correct
That it is apparently
incorrect

Signature _____ Title _____

Date _____

I certify that the within bill is true and correct; that the supplies and materials therein itemized and for which charge was made were ordered by me and were necessary to the public business; that each and every item has been delivered to me and was in accordance with contract, except: _____

ACCOUNTS PAYABLE VOUCHER

TOWN OF _____, INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee		Purchase Order No. Terms Date Due	
Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except _____

_____, _____
Signature
Title

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

_____, _____
Clerk-Treasurer

VOUCHER NO. _____ WARRANT NO. _____

\$ _____

ON ACCOUNT OF APPROPRIATION
FOR

COST DISTRIBUTION LEDGER CLASSIFICATION
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount	

SAMPLE

ALLOWED _____

IN THE SUM OF \$ _____

Council Members

Prescribed by State Board of Accounts

General Form No. 362 (Rev. 1987)

REPORT OF COLLECTIONS

To _____
(Title of Officer)

_____, Indiana
(County)

Collections for Period _____, _____ to _____, _____

Description	Fund to be Credited	Collections This Period	Prior Collections	Year to Date Collections
Total Amount Collected				

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

Dated this _____ day of _____, _____

NOTE

This is not to be used as a receipt for collections.
The official to whom the report is made must issue
an official receipt for the collections remitted.

(Signature)

(Title of Officer)

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

Page _____ of _____ Pages
Fund _____[illegible]

REGULAR TIME AND OVERTIME

Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.

See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 206 (Rev. 1975)
General Form No. 360 (Rev. 1975)

CLERK-TREASURER'S, CITY CONTROLLER'S AND CITY TREASURER'S MONTHLY FINANCIAL STATEMENT

City or Town of _____ Month of _____, _____

[illegible]

23-12

City or Town Form No. 206 (Rev. 1975)
General Form No. 360 (Rev. 1975)

City or Town of _____

Month of _____, _____

	NAMES OF DEPOSITORY AND DEPOSITORY ACCOUNTS	DEPOSITORY BALANCE END OF MONTH 9	OUTSTANDING WARRANTS 10	NET DEPOSITORY BALANCE 11	
	TOTALS				
	INVESTMENTS MADE FROM DEPOSITORY BALANCES				
	ADD: Cash in Office				
	ADJUSTMENTS (explain fully)				
	TOTAL CASH BALANCE, Plus Depository Balances Invested				
	INVESTMENTS FROM FUND LEDGER FUNDS (As Shown in Register of Investments)				
	Total of Investments - All Funds (As Shown in Col. 7, opposite page)				
	TOTAL CASH BALANCE AND INVESTMENTS				

See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 212 (Rev. 1975)
General Form No. 361 (Rev. 1975)

TREASURERS DAILY BALANCE OF CASH,

[illegible]

See preceding page for reverse side of this form.

City or Town Form No. 212 (Rev. 1975)
General Form No. 361 (Rev. 1975)

2
3
1
4

DEPOSITORIES AND INVESTMENTS

DATE _____, _____

	Column 1	Column 2	
Cash on Hand Beginning of Day (Line 11, preceding page)			1
Add Receipts for the Day (Line 1, Col. 2, opposite page)			2
Add Investments From Depository Balances - Cashed - Cost (Line 5, Col. 3, opposite page)			3
Totals			4
Deduct Deposits During the Day (Line 5, Col. 2, plus Col. 3, opposite page)			5
Net Cash on Hand for which Accountable			6
Cash on Hand Close of Day (Per Cash Count):			7
Currency			8
Coins			9
Checks and Money Orders			10
Total Cash on Hand Close of Day			11
Deduct Advances for Cash Change Fund (If not included in Ledger Balances)			12
Net Cash on Hand (After Deducting Advances)			13
Add-Depository Balance - Close of Day (Line 5, Col. 6, opposite page)			14
Total Cash on Hand an in Depository			15
Add Cash Under			16
Deduct Cash Over			17
Total			18
Add Investments on Hand Close of Day (Line 8, Col. 6, opposite page)			19
Proof (Must equal Record Balance Close of Day, Line 3, Col. 6)			20
			21
INSTRUCTIONS:			22
(1) Lines 1, 2 and 3 reflect the transactions each day for the ledgers for all cash funds and all investments made from the Ledger Funds.			23
(2) Lines 4A through 4J will be used for the various depositories and will reflect the transactions each day for each depository affected.			24
(3) Lines 6A through 6J will reflect the transactions each day of investments for each fund affected.			25
(4) Line 7 will reflect the transactions each day of the investment made from the total of all monies on deposit, except for investments made from fund balances under (3) above.			26
(5) Line 8 will reflect the Transactions of Investments by Funds and from the depository balances in total.			27
(6) Line 9 reflects the transactions in Totals-Depositories and Investments.			28
(7) Line 2, Col. 3, reflects Investments Purchased from Ledger Balance-Cash Funds as a portion of the Disbursements for the day as shown on Line 1, Col. 4, and line 4A, Col. 4. On the same day investments are purchased from a fund it shall reflect Investment Purchased-Cost, Line 6A, Col. 3.			29
(8) When any investments are cashed belonging to a certain fund, the amount shall be shown on line 2, Col. 5, and Line B, Col. 5.			31
(9) Under the Names of Depositories section, Line 4, for each depository affected, Cols. 3 and 5, will be used only when investments are purchased or cashed from the total of all funds deposited in a depository account. The totals shown on Line 5, Col. 3, shall appear on Line 7, Col. 5, and the total shown on Line 5, Col. 5, shall appear on Line 7, Col. 3.			32
			33
			34

PRESCRIBED BY STATE BOARD OF ACCOUNTS		GENERAL FORM NO. 98 (REV. 1998)		
PURCHASE ORDER				
NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE CLAIM.				
		GOVERNMENTAL UNIT		
		P.O. NO.		
		This number must be shown on invoice, claim, and delivery memos.		
TO		DATE		
ADDRESS		REQ.		
CITY		IN ACCORDANCE WITH BID AND CONTRACT DATED		
SHIP TO				
SHIP VIA		If subject to discount please indicate on Invoice or Claim.		
CHARGE TO APPROPRIATION FOR		APPROPRIATION NUMBER		
QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
			TOTAL AMOUNT OF ORDER ---- \$	
I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER		BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE ORDER BY		
		Title		
FEDERAL EXCISE TAX EXEMPT	INDIANA RETAIL TAX EXEMPT CERTIFICATE NO. _____			
ORIGINAL - VENDOR'S COPY				

EMPLOYEE'S SERVICE RECORD

YEAR

[illegible]

V - VACATION LEAVE S - SICK LEAVE L - LOST TIME OL - OTHER AUTHORIZED LEAVE SHOW VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.

* EXCEPTIONS TO THE NORMAL WORK SCHEDULE SHALL BE NOTED AND ATTACHED TO THIS FORM.

(GOVERNMENTAL UNIT)

ON ACCOUNT OF APPROPRIATION NO. _____ FOR _____

[illegible]

Pursuant to the provisions and penalties of Chapter 155, Acts 1953, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

Voucher No. _____ Warrant No. _____

IN FAVOR OF

\$ _____

On Account of Appropriation No. _____ for

Allowed _____,

in the sum of \$ _____

(Board or Commission)

FILED

(Official Title)

I have examined the within claim and hereby certify as follows:
That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority

That it is apparently

correct

incorrect

Disbursing Officer

I certify that the within bill is true and correct; that the mileage therein itemized and for which charge is made was ordered by me and was necessary to the public business; and that the rate per mile is in accordance with statutes or governing ordinances, except

Name of Unit _____

Fund

[illegible]

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

GENERAL FORM NO. 352 (REV. 1997)

RECEIPT

Name of UNIT, AGENCY, BOARD OR DEPARTMENT

NO. _____

Payment Type and Amount

Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

_____, IN _____,
RECEIVED FROM _____

\$ _____

THE SUM OF _____

DOLLARS

ON ACCOUNT OF _____

100

AUTHORIZED SIGNATURE

EMPLOYEE'S EARNINGS RECORD

UNIT _____ BASIS OF PAY (PER MONTH, WEEK, HOUR) _____ MR., MRS., MISS _____
 OFFICE, BOARD OR DEPARTMENT _____ OTHER COMPENSATION TYPE _____ ADDRESS _____
 (SEE OTHER SIDE FOR INSTRUCTIONS) AMOUNT _____ CITY _____ ZIP CODE _____
 EXEMPTION STATUS FEDERAL _____ STATE _____ SOC. SEC. NO. _____

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

General Payroll Form 99B (Rev. 1985)

	DATE OF WARRANT	PAYROLL PERIOD ENDING	C o d e	NONCASH BENEFITS	GROSS PAY	TOTAL	DEDUCTIONS								AMOUNT OF WARRANT	WARRANT NUMBER			
							FEDERAL WITH. TAX	SOCIAL SECURITY	STATE WITH. TAX	INSURANCE	RETIREMENT								
	FORWARD																		
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	TOTAL 1ST QUARTER																		
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13																			
14																			
	TOTAL 2ND QUARTER																		
	TOTAL TO DATE																		

ACCOUNTS PAYABLE VOUCHER REGISTER

Governmental Unit

Agency

For Period _____, _____ to _____, _____

Page _____ of _____ Pages

NOTES: (1) Use both sides of form if needed. Signatures of governing board should appear only on the final page of each meeting in which accounts payable vouchers are allowed. (2) The Memorandum column is for entering action on accounts payable vouchers if disallowed in whole or in part, if continued to a later meeting of governing board, or for other pertinent information.

Prescribed by State Board or Accounts

General Form No. 364 (1997)

[illegible]

_____;

Fiscal Officer

(IC 5-11-10-2 permits the governing body to sign the Accounts Payable Voucher Register in lieu of signing each claim the governing body is allowing.)

Date this _____ day of _____, _____.

SIGNATURES OF GOVERNING BOARD

DATE _____
 RECEIPT No. _____
 METER No. _____
 ACCOUNT No. _____

DUE 30TH OF MONTH IN
 WHICH BILL IS RECEIVED.

WATER UTILITY
 10% OF THE FIRST \$3.00 AND
 3% OF THE BALANCE OF BILL
 WILL BE ADDED IF NOT PAID
 WHEN DUE.

SEWAGE PENALTY 10% OF BILL

THIS RECEIPT MUST BE RETURNED WHEN YOU PAY.

PRESCRIBED BY STATE BOARD OF ACCOUNTS FORM NO. 311 (REV. 1975)

DATE	READING	GAL. OR CU. FT.	AMOUNT
	PRESENT		WATER CHARGE
	PREVIOUS		
	CONSUMED		
Received Payment _____			SEWAGE DISPOSAL CHARGE
By _____			ARREARS SEWAGE
			SALES TAX
			ARREARS WATER
			DISC. OR COLLECTION CHARGE
			TOTAL

NAME
 ADDRESS

MUNICIPAL WATER & SEWAGE UTILITIES CHURUBUSCO, INDIANA

Note: The sewage disposal charge is not subject
 to sales tax.

ACCOUNTS RECEIVABLE CONTROL

When utility records are kept on a cash or single-entry basis, a separate control account should be carried on General Ledger Sheet, General Form No. 315, in the front of the Consumer's Ledger. This account will be debited with the total monthly billing to all customers for utility services including penalties and sales tax. This account will be credited with the total accounts receivable collections, penalties and sales tax shown by the Register of Daily Cash Receipts - Consumers.

Under normal conditions the individual active accounts of customers should at all times show debit balances and at the end of each month the individual active accounts should be added and the total so obtained checks against the balance of the control account. If any adjustments are necessary to be made either to the control or to the individual active accounts, proper explanation should be recorded in the records.

When any adjustment is made to a customer's account in order to correct an error in a previous charge or credit, a like entry should be made to the control account; debiting the control to increase the charge and crediting the control to decrease the charge in order to keep the total of the individual active accounts in agreement with the control.

After all efforts have been exhausted to effect collection of delinquent accounts, and after service has been discontinued and meter deposits applied, a list of uncollectible accounts should be submitted to the board for approval before being written off and transferred to an uncollectible accounts file. After approval has been made a matter of record the total of these accounts, including the sales tax thereon, will be credited to the control account.

The foregoing procedure for handling uncollectible accounts is not applicable to delinquent sewage accounts. The procedure for collecting delinquent sewage accounts will be found on Pages 51-88 to 51-91.

When utility records are kept on an accrual or double-entry basis the Accounts Receivable account in the General Ledger serves as a control of all individual accounts in the Consumer's Ledger and the foregoing procedure would not be applicable.

REGISTER OF DAILY CASH RECEIPTS - CONSUMERS

CLASS A-B-C-D

Water-Municipal Sewage Utility _____ DEPARTMENT

MONTH OF _____, _____

PAGE_____

UTILITY FORM NO. 313A (1981)

SAMPLE

PAGE _____

[illegible]

23-35

CLASSIFICATION
CONTROL ACCT.

ACCOUNTS RECEIVABLE CONTROL

[illegible]

Beginning balance plus total debits less total credits equals ending balance.

\$	6	3	0	.00
	5	1	7	.00
<hr/>				

\$	5	8	0	8	.00
	4	6	8	6	.00
<hr/>					

\$ 1 1 2 2 .00

SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C
RECEIPTS, DISBURSEMENTS AND FUND BALANCES

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS																													
DATE	NAME	EXPLANATION	WARRANT NO. OR RECEIPT FOLIO	CASH OPERATING FUND			BOND & INTEREST (SINKING) FUND			DEPRECIATION FUND			CONSTRUCTION FUND			METER DEPOSIT FUND			CASH OPERATING RECEIPTS					TRANSFER RECEIPTS			OTHER RECEIPTS		
				RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	UNMETERED RECEIPTS 460	RESIDENTIAL 461.1	COMMERCIAL 461.2	INDUSTRIAL 461.3	FIRE PROTECTION RECEIPTS 462	OTHER OPERATING RECEIPTS 461.8	TO BOND & INTEREST (SINKING) FUND	TO DEPRECIATION FUND	TO GUARANTEED REVENUES 468	OTHER 474	
1																												1	
2																												2	
3																												3	
4																												4	
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PAGE FORM. IN ORDER TO FOLLOW THE
DISTRIBUTION, REFER TO THE LINE NUM-
BERS ON THE FOLLOWING PAGE.

SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C
RECEIPTS, DISBURSEMENTS AND FUND BALANCES

2312

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

Utility Form 319 (Revised 2003)

CONTRACTUAL SERVICES																				OTHER EXPENDITURES									
SALARIES AND WAGES EMPLOYEES 601	SALARIES AND WAGES OFFICERS 603	EMPLOYEE PENSIONS & BENEFITS 604	PURCHASED WATER 610	PURCHASED POWER 615	FUEL FOR POWER PRODUCTION 616	CHEMICALS 618	MATERIALS AND SUPPLIES 620	BILLING 630	PROFESSIONAL 631	TESTING 635	OTHER 636	RENTS 640	TRANSPOR- TATION 650	INSURANCE 656	UTILITY REGULATORY EXPENSES 665	BAD DEBTS 670	UTILITY RECEIPTS TAX 608	MISCEL- LANEOUS 675	NAME OF ACCOUNT	AMOUNT	BONDS OR LOANS PAID	DEPRECIATION RESERVE ACCOUNT							
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DISTRIBUTION, REFER TO THE LINE NUM-
BERS ON THE PRECEDING PAGE.

CAPITAL ASSETS LEDGER

FUND _____
DEPARTMENT OR BUILDING _____

	Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Life of Asset	Date of Disposal of Asset	Amount Received on Disposal or Trade in	Types of Capital Assets					Total Capital Assets
									Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	
1														
2														
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4														
5														
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HRS WORKED	GROSS PAY	FEDERAL WITH. TAX	SOCIAL SECURITY	MEDICARE	STATE WITH. TAX	INSURANCE		NET PAY	PERIOD ENDING	EMPLOYEE DETACH BEFORE CASHING

Prescribed by State Board of Accounts

Form No. 219 (Rev. 1993)

Appr. No. _____ \$ _____
 _____ \$ _____
 _____ \$ _____

_____ FUND

No. _____

Example District

THIS WARRANT VOID TWO (2) YEARS AFTER
 DEC. 31 OF THE YEAR OF ISSUE

_____, 20____

Pay to the
 Order of

_____ \$ _____

COMMUNITY STATE BANK
 BROOK, INDIANA

_____ Dollars
 100

 FISCAL OFFICER

SAMPLE